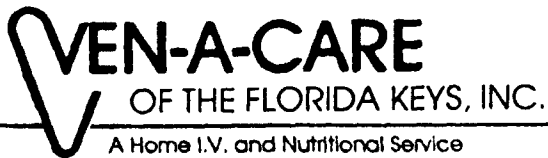


EXHIBIT P



933 FLEMING ST
KEY WEST, FLA 33040
(305) 292-1635
FAX: (305) 292-1739

October 24, 1994

Mr. C. Benny Ridout, R.Ph.
Division of Medical Assistance
Department of Human Resources
1985 Broad Street
P.O. Box 29529
Raleigh, NC 27626-0529

Re: State policy and methodology for reimbursement of
intravenous solutions and injectable drugs.

Dear Mr. Ridout:

I am currently working on a continuing educational project
concerning our nation's Medicaid reimbursement of the above
referenced drugs.

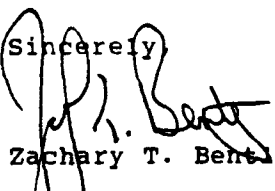
My company, Ven-A-Care of the Florida Keys, Inc., is a
Florida Medicaid provider specializing primarily in the
providing of infusion drugs. I would be most appreciative if
you could provide me with your state's policy and
methodology and any special policies or provisions for the
determination of the monetary reimbursment of these drugs.

Naturally, the more responses I receive the more accurate
and better understanding I will have in analyzing my data.

Your cooperation is therefore extremely important and
appreciated.

Please feel free to contact me at (305)292-1635 should you
have any questions.

Sincerely,


Zachary T. Bentley

cc: Mr. Jerry Wells, R.Ph.
Florida Medicaid Pharmacy Services

VAC MDL 73407